Average and Marginal Tax Rates, 1980 Individual Income Tax Returns

By Charles Hicks*

For the 1980 Tax Year, the total Federal income tax of all individual taxpayers represented just under 16 percent of their adjusted gross income (AGI) reported on all Form 1040 and 1040A tax returns. The median taxpayer had adjusted gross income of approximately \$13,000 in 1980, and owed about \$1,200, or just under 10 percent of adjusted gross income, in Federal income taxes.

The following table shows the approximate effective tax rate for the average, or more specifically, the median taxpayer over the 30-year period, 1950-1980.

Effective Tax Rates on Median AGI, 1950 - 1980

Tax Year	Median Adjusted Gross Income	Effective Tax Rates
1950 1955 1960 1965 1970 1975 1976 1977 1978 1979 1980	\$2,721 3,528 4,281 5,143 6,784 8,929 9,556 10,222 10,972 11,869 12,824	5.5% 8.1 8.7 8.4 9.8 8.9 8.8 9.3 9.3
	•	

As one can tell from the above table, the effective tax rate, defined as the ratio between total income tax and adjusted gross income, on the median AGI has almost doubled over the last 30 years.

One method of measuring the overall effects of the tax law system from year to year is to compare the effective tax rate for total AGI for each of the years involved. As the table below shows, since 1950, the effective tax rate on total AGI has increased fairly steadily—by about 50 percent during these 30 years.

Effective Tax Rates on Total AGI, 1950 - 1980

Tax <u>Year</u>	All Returns	Joint <u>Returns</u>	Nonjoint <u>Returns</u>
1950 1955 1940 1965 1970 1975 1976 1977 1978 1979	10.2% 11.9 12.5 11.5 13.3 13.1 13.5 14.5 14.6	9.9% 11.6 12.3 11.5 13.3 13.5 14.0 14.5 15.2 15.4 16.2	11.4% 12.9 13.5 11.8 13.1 11.9 11.8 11.9 12.5 12.8
		- · -	

There are substantial differences between effective tax rates and tax bracket rates. One of these differences is that effective tax rates, as used in the table above, are based on AGI while the tax bracket rates are applied to a usually lesser amount of income called "taxable income" (AGI less the amounts for personal exemptions and itemized deductions). Another difference is that a tax return has only one effective tax rate while the same return may have tax generated at many different tax bracket rates. Both the tax rates and the income brackets to which they applied have been changed many times since 1950.

While the effective tax rate is generally accepted as a good measure of the tax burden, based on the percent of adjusted gross income payable as income tax, it fails to take account of changes in the number and kinds of adjustments to income that are allowed by the tax law, types of income which are not reported on the tax return, and types of income which are reported on the tax return but not fully included in adjusted gross income. For example, the only adjustment allowable for 1950 was the employee business expense adjustment. By 1980, the number of allowable adjustments had increased to eight, including payments to an individual retirement arrangement, payments to a Keogh plan, and forfeited interest penalties. During the last decade, since 1970, the number of returns with adjustments has doubled, and the dollar amount of adjustments has quadrupled. Thus, the effective tax rate presented above actually overstates the tax burden to the degree these adjustments have been used to reduce gross income. Examples of types of income which are not fully taxable include dividend income, long-term capital gains, and unemployment compensa-tion. The types of income which are not reportable on the tax return include social security payments and interest earned on tax free bonds.

Changes in Tax Rates, 1950-1980

For 1950, there were two tax rate schedules, one for married couples filing a joint return, and the second for all other filers. The only difference between the two sets was that the income brackets for joint filers were twice as broad as those for other filers. For example, the first bracket for joint filers covered all taxable income under \$4,000, and the tax rate was 20 percent. For all other filers, the first bracket included income up to \$2,000 which was also taxed at 20 percent.

By 1955, a third schedule had been introduced. This schedule was to be used by "heads of households" (unmarried individuals with at least one dependent). For a given amount of income, this schedule generated a tax which fell between that generated by the joint return rates and the rates used by both single taxpayers and married couples filing separate returns.

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By 1965, the tax bracket rates had been significantly revised. For the first three years covered in the two tables above, 1950, 1955, and 1960, the tax rates had ranged from 20 percent to 91 percent. For 1965, the rates ranged from 14 percent to 70 percent. This lower range of tax rates is the major reason for the decrease in the average rates, i.e., income tax before credits as a percent of AGI, from 1960 to 1965.

Another major change in the tax rate schedules had occurred by 1975. That change was the introduction of a fourth tax rate schedule for single persons (who had previously used the same schedule as married persons filing separately). This new schedule of lower tax rates for single filers was largely responsible for the decrease in the average tax rate for nonjoint returns from 1970 to 1975.

Computation of Income Tax Before Credits

In addition to the four tax rate schedules for 1980, there were also three methods of computing income tax before credits: the regular method, the maximum tax method, and the income averaging method. The first of these, the regular method, was used on 91.9 percent of the returns on which a tax was computed. The maximum tax method was designed to limit the tax rate on personal service income, primarily salaries and wages, to 50 percent. The income averaging method was designed to help taxpayers whose current-year income was substantially greater than that for the previous four years. (For a further discussion of the maximum tax and income averaging methods, see Statistics of Income--1980, Individual Income Tax Returns.)

The following example—shows—how—income—tax—before

The following—example—shows—how—income—tax—before credits was computed for 1980 for a married couple filing a joint return, claiming four exemptions, having \$4,500 in itemized deductions and adjusted

gross income of \$45,000.

Joint Return with Income Subject to Tax at Regular Rates Only

Derivation of Income Subject to Tax:

\$45,000 - Adjusted Gross Income -1,100 - Excess itemized deductions -4,000 - Exemption amount \$39,900 - Income subject to tax

Derivation of Regular Tax:

lst	\$3,400	taxed a	0%		\$	0
Next	\$2,100	taxed a	14%		\$	294
Next	\$2,100	taxed a	16%		\$	336
Next	\$4,300	taxed a	18%		∴\$	774
Next`	\$4,100	taxed a	21%		. \$	861
Next	\$4,200	taxed a	24%		. \$1,	,008
Next	\$4,400	taxes a	28%		. \$1,	,232
Next	\$5,300	taxed a	32%		. \$1,	,696
Next	\$5,300	taxed a	37%		. \$1,	,961
Next	\$4,700	taxed a	43%		. \$2	,021
	\$39,900	Inco	e tax befo	re credits	\$10,	, 183

The difference between a marginal tax rate and other tax rates becomes clear with this example. As illustrated, a particular return can have income taxed at many different tax bracket rates. However, a return has only one marginal tax rate, which is the highest tax bracket rate applicable to that return. In this example, the taxpayer had income taxed at ten tax bracket rates varying from 0 percent to the marginal (highest) rate of 43 percent.

The following table was developed using a procedure similar to that illustrated in the previous example. The AGI and total itemized deductions for each year have been adjusted, using the Commerce Department's

Personal Consumption Expenditures implicit price deflator, to reflect the constant dollar amounts used in the above computation.

Example of Moderate-Income Joint Return, Marginal and Average Tax Rates, 1950-1980

		Adjusted Current	gross income		
	Tax Year	year dollars	1980 dollars	Marginal tax rate	Average tax rate
	1950	\$14,289	\$45,000	26%	17.9%
	1955	16,172	45,000	30 °	17.1
	1960	18,055	45,000	30	18.1
	1965	19,380	45,000	25	1.5.6
_	-1970-	——23 , 228—	45-000	28	17.4
	1975	31,440	45,000	36	19.5
	1976	33.072	45,000	. 36	20.1
	1977	34,980	45,000	39	20.8
	1978	37,441	45,000	39	22.0
	1979	40.806	45,000	43	22.0
	1980	45,000	45,000	43	22.6

Many of the tax law changes over the last 15 years have been designed, at least partially, to offset the effect of inflation or "bracket creep." It is interesting to compare the effectiveness of these changes at different income levels. The following table is for a low-income married couple claiming four exemptions and not itemizing their deductions.

Example of Low-Income Joint Return, Marginal and Average Tax Rates, 1950-1980

Adjusted gross income

	COLLECTE.			
Tax	year	1980	Marginal	Average
Year	dollars	dollars	tax_rate	tax rate
1950	\$ 3,175	\$10,000	20%	2.5%
1955	3,594	10,000	20	4.6
1960	4,012	10,000	20	6.1
1965	4,302	10,000	15	4.4
1970	5,162	10,000	16	5.9
1975	6,987	10,000	16	4.3
1976	7,349	10,000	16	4.5
1977	7,773	10,000	15	2.9
1978	8,320	10,000	16	3.7
1979	9,068	10,000	14	2.6
1980	10,000	10,000	16	3.7
	•	,	•	

A comparison of the two tables above shows that the tax law changes which became effective for 1977, including the introduction of the zero bracket amount (in effect, a significantly increased standard deduction), had a most dramatic effect on low-income taxpayers. In this group, the amount of tax actually declined between 1976 and 1977 although adjusted gross income increased. For moderate-income taxpayers, the changes which became effective for 1977 had much less effect because of the prevalent use of itemized deductions.

The tax law changes which became effective for 1979 had more widespread effects. The changes included increasing the zero bracket amount, raising the exemption amount from \$750 to \$1,000, and reducing the total number of tax bracket rates. These changes more than offset the effects of inflation for both low- and moderate-income taxpayers. There was no major tax law change between 1979 and 1980 which affected the computation of income tax before credits. Therefore, most of the increase in the average tax rate between 1979 and 1980 in the two examples above can be attributed to inflation and "bracket creep."

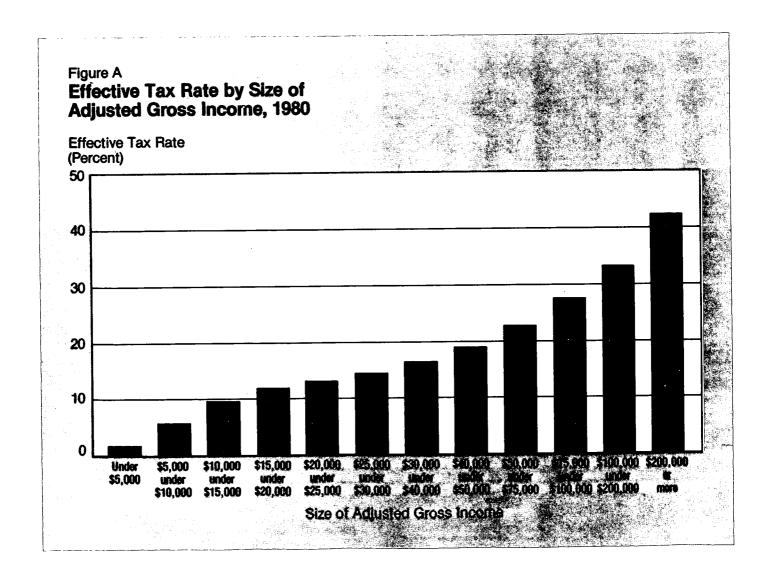
This article has mentioned only some of the more significant tax law changes over the last 30 years. For a more detailed discussion of year-to-year tax law changes see the annual issues of <u>Statistics of Income-Individual Income Tax Returns</u>.

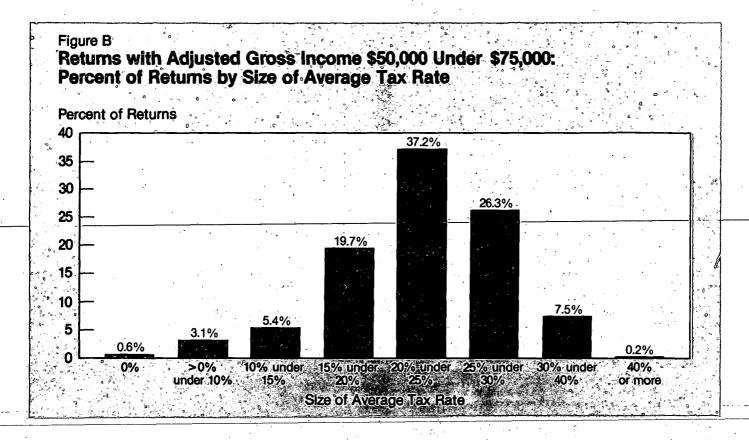
Total Income Tax, 1980

Having looked at the effect of recent tax law changes on income tax before credits, let us take a more detailed look at the final result of all income tax computations—total income tax. Total income tax takes into account the effect of any tax credits to which the taxpayer may be entitled as well as the additional tax for tax preferences. The additional tax for tax preferences was intended to ensure that

many taxpayers who were able to significantly reduce their taxable income and, therefore, their tax through the use of so-called "tax shelters" paid at least a minimum amount of tax.

Figure A below shows the result of dividing total income tax by adjusted gross income for specified AGI classes. This figure indicates that the current tax system is, overall, a progressive one. However, as Figure B illustrates, within a particular AGI class, there is a wide range of effective tax rates due mostly to differences in deductions and credits available to individual taxpayers. Figure B was based on the 2,033,079 returns filed for 1980 reporting AGI of between \$50,000 and \$75,000. Data similar to that used to produce Figure B can be found in Table 3.3 of Statistics of Income--1980, Individual Income Tax Returns.





Definitions

The following list contains defintions for the major items discussed in this article:

Effective tax rate--the ratio between total income tax and adjusted gross income.

Average tax rate--the ratio between income tax before credits and adjusted gross income.

Marginal tax rate—the highest tax rate at which a particular taxpayer has income taxed.

Adjusted gross income--the result of reducing gross income from all sources subject to tax by certain statutory adjustments.

Total income tax—the sum of income tax after credits, minimum tax, and alternative minimum tax. For 1980, income tax after credits made up 99.5 percent of total income tax.

Income tax after credits—income tax before credits reduced by statutory credits. For 1980, these credits included the foreign tax credit, the investment credit, and the residential energy credit.

Income tax before credits—a tax computed on currentyear taxable income which was the least of the regular tax, the income averaging tax, or the maximum tax on personal service income.

Taxable income—adjusted gross income reduced, for 1980, by \$1,000 for each exemption and by excess itemized deductions. Excess itemized deductions was the amount by which a taxpayer's itemized deductions exceeded the zero bracket amount—a tax-free amount to which all taxpayers were entitled, whether or not they itemized their deductions.

For more detailed definitions of these items, see Statistics of Income--1980, Individual Income Tax Returns.

Data Sources and Limitations

These statistics are based on a sample of individual income tax returns, Forms 1040 and 1040A, filed for

Tax Year 1980. Returns in the sample were stratified based on the presence or absence of Schedule C, Profit (or Loss) from Business or Profession; State for which filed; adjusted gross income or deficit, or largest of selected sources of income or loss; and size of business plus farm receipts. For the complete 1980 sample used here, returns were selected at rates ranging from 0.05 percent to 100 percent, resulting in 171,508 returns being selected from a population of 93,902,469.

As the data presented in this article are estimates based on a sample of documents filed with the Internal Revenue Service, they are subject to sampling, as well as nonsampling, error. To properly use the statistical data provided, the magnitude of the potential sampling error must be known.

The table below presents approximated coefficients of variation (CV's) for frequency estimates. The approximate CV's shown here are intended only as a general indication of the reliability of the data.

For a number other than those shown below, the corresponding CV's can be estimated by interpolation.

Number of Returns	Approximated Coefficient of Variation
5,049,200	.02
807,900	.05
202,000	.10
50,000	.20
22,400	.30
8,100	.50

The reliability of estimates based on samples, and the use of coefficients of variation for evaluating the precision of sample estimates, are discussed in the Appendix.

Marginal Tax Rates, 1980

Table 1.--All Returns: Tax as a Percent of Income, 1980

[Money amounts are in thousands of dollars]

Size of adjusted gross income	Number of returns	Adjusted gross income	Taxable income	Total income tax	Average tax (dollars)	Income tax as a percent of adjusted gross income
	(1)	(2)	(3)	(4)	(5)	(6)
Total	93,902,469	1,613,731,497	1,279,985,360	250,341,440	2,666	15.5
No adjusted gross income \$1 under \$1,000 \$1,000 under \$2,000 \$2,000 under \$3,000 \$3,000 under \$4,000 \$4,000 under \$5,000 \$5,000 under \$6,000 \$6,000 under \$7,000 \$7,000 under \$8,000 \$8,000 under \$9,000 \$9,000 under \$10,000 \$10,000 under \$11,000 \$11,000 under \$12,000 \$12,000 under \$13,000 \$13,000 under \$14,000 \$14,000 under \$15,000 \$15,000 under \$17,000 \$15,000 under \$17,000 \$17,000 under \$18,000 \$17,000 under \$19,000 \$20,000 under \$25,000 \$20,000 under \$25,000 \$30,000 under \$30,000 \$30,000 under \$50,000 \$40,000 under \$75,000	663,646 3,024,351 4,275,815 4,397,486 3,931,648 3,762,583 3,845,684 3,788,205 3,782,772 3,553,878 3,400,458 3,205,160 2,931,042 2,899,170 2,738,283 2,529,386 2,407,056 2,247,727 2,198,543 2,151,979 2,092,428 9,158,521 6,783,466 7,950,952 3,053,039 2,033,079	-12,823,004 1,759,292 6,385,658 10,929,316 13,746,974 16,907,372 21,116,919 24,621,903 28,373,468 30,235,231 32,291,416	11,799 2,021,564 5,548,294 7,993,051 10,541,109 13,620,128 16,877,243 20,202,771 22,064,904 24,267,618 25,713,148 26,212,708 28,377,779 29,153,524 28,960,889 29,754,277 29,917,074 30,394,769 32,114,475 32,538,603 165,262,309 150,218,626 221,308,861 109,091,818 96,834,054	101,290 *2,436 9,413 23,058 115,410 415,578 724,603 1,140,294 1,549,811 1,944,630 2,453,351 2,843,044 3,073,414 3,513,296 3,773,755 3,859,806 4,118,080 4,229,155 4,527,517 4,824,455 5,005,007 26,804,588 26,635,973 44,388,335 25,565,426 27,208,647	153 (2) 2 5 29 110 188 301 410 547 721 887 1,049 1,212 1,378 1,526 1,711 1,913 2,059 2,242 2,392 2,392 2,927 3,927 5,583 8,374 13,383	(1) (2) 0.1 0.2 0.8 2.5 3.4 4.6 5.5 6.4 7.6 8.5 9.1 9.7 10.2 10.5 11.0 11.6 11.8 12.1 12.3 13.0 14.3 16.3 18.0 22.7
\$75,000 under \$100,000 \$100,000 under \$200,000 \$200,000 under \$500,000 \$500,000 under \$1,000,000 \$1,000,000 or more	535,348 443,514 100,369 12,467 4,414	58,591,220 28,343,686	36,849,386 47,351,172 22,716,587 6,516,941 7,018,879	12,549,071 19,406,182 11,342,454 3,713,691 4,409,751	43,756	33.1 40.0 44.6

^{*}Estimate should be used with caution because of the small number of sample returns on which it is based.

Percent not computed.

²Estimate not computed due to excessive sampling variability.

NOTE: Detail may not add to total because of rounding.

Table 2. —Income Subject to Tax and Tax, Classified by Both the Marginal Rate and Each Rate at which Tax was Computed

[All figures are estimates based on samples—money amounts are in thousands of dollars]

		Classified by the highest marginal rate at which tax was computed							Classified by each rate at which tax was computed				
Tax rate classes			Income sub	ject to tax	Tax ger	nerated	Inco	ome tax after credi	its				
	Number of returns	Adjusted gross income	At all rates	At marginal rate	At all rates	At marginal rate	Total	As a perce	Inco	me	Number of returns	Income taxed at rate	Income tax generated at rate
	(4)	(0)	(0)		(5)	(0)	(7)	gross income	subject (9		(10)	(10)	(12)
All manufactures	(1)	(2)	(3)	167,422,019	(5) 255,890,970	(6)	249,071,293	(8)	(9	19.6		1,271,334,970	255,740,132
All marginal rates	88,104,696	1,616,076,950	1,271,568,753		255,890,970	49,314,051		15.4			88,104,696		255,740,132
0 percent	11,983,975 6,991,632	40,284,388 41,692,254	15,831,620 24,164,984	15,831,620 5,479,994	768,769	767,199	15,115 522,363	1.3	l	0.1 2.2	88,104,696 76,120,721	234,839,843 124,734,214	17,462,790
14 percent.	6,313,985	50,158,724	32,804,421	5,068,618	2,278,042	810,979	1,917,266	3.8		5.8	69,129,089	111,623,142	17,859,703
18 percent	11,436,082 3,735,714	122,621,168 32,925,711	88,100,735 27,946,654	18,181,637 3,666,928	8,924,481 3,280,700	3,272,695 696,716	8,509,462 3,257,092	6.9 9.9	- 1	9.7 11.7	62,815,104 17,296,775	193,010,874 30,789,050	34,741,957 5,849,920
21 percent	9,755,966	154,191,630	119,607,748	16,584,181	15.881.797	3,482,678	15,467,002	10.0	ŀ	12.9	44,728,861	140,465,008	29,497,652
22 percent	1,105,044	14,656,706	11,233,023	1,620,192	1,489,946	356,442	1,416,997	9.7	ł	12.6	2,914,447	7,229,341	1,590,455
24 percent	9,721,737 2,414,534	194,246,908 39,794,189	154,995,988 34,799,414	16,954,875 2,679,679	23,703,221 5,862,343	4,069,170 696,717	23,141,969 5,783,782	11.9	i	14.9 16.6	36,782,298 8,541,796	112,649,770 16,241,573	27,035,945 4,222,809
26 percent.	5,833,728	160,798,071	128,488,762	12,161,241	22,252,830	3,405,147	21,748,266	14.5 13.5	i	16.9	18,518,765	67,019,737	18,765,526
28 percent. 30 percent	2.164,725	40,072,828	35,658,602	3.188.334	6.596 225	956,500	6,539,699	16.3	i	` 18.3	5,495,768	13.847.671	4.154.301
	363,388	8,912,045	7,377,393	763,942	1,438,902	236,822	1,410,870	15.8	l	19.1	631,494	2,184,904	677,320
32 percent	5,009,685 1,898,051	164,371,593 43,731,046	133,300,264 38,770,622	11,931,189 4,226,927	- 26,044,668 8,203,937	3,817,981 1,437,155	25,474,652 8,147,787	15.5 18.6	.	19.1 21.0	12,685,037 3,331,043	51,861,431 11,821,785	16,595,658 4,019,407
32 percent. 34 percent. 36 percent.	144,627	4,445,050	3,723,662	325,459	833,708	117,165	825,035	18.6	. [22.2	268,106	979,898	352,763
37 percent	3,104,821	119,559,748	98,116,794	7,141,486	21,509,602	2,642,350	21,142,021	17.7	. 1	21.5	7,675,352	30,945,432	11,449,810
39 percent	723,766 50,018	21,179,197 1,900,892	18,635,220 1,542,680	1,626,961 102,164	4,519,052 385,969	634,515	4,464,505 379,744	21.1 20.0	- 1	24.0 24.6	1,432,992	5,385,859 491,508	2,100,485 206,433
43 percent	2,534,222	119,142,991	- 98,179,623	10,675,259	24,880,868	4,590,362	24,384,193	. 20.5		24.8	4,570,531	31,932,102	13,730,804
42 percent. 43 percent. 44 percent.	301,383	10,679,105	9,330,108	650,554	2,527,031	286,244	2,483,850	23.3	· 1	26.6	709,226	2,812,122	1,237,334
. 46 percent	. 40,461	1,900,029	1,563,240	. 183,520	451 995	84,419	442,308	23.3 24.0	.	28.3	73,461	533,320	245,327
49 percent	1,224,098 79,751	72,359,557 9,542,173	59,264,108 7,812,447	6,416,334 3,352,545	17,875 672 3,134 267	3,144,004 1,676,273	17,397,432 2,889,434	30.3	.	29.4 37.0	2,444,152 468,014	22,103,327 23,983,133	10,830,630 11,991,567
54 percent 55 percent	535,281	45,293,999	36,792,790	3,587,631	13,120,234	1,937,321	12,672,051	28.0		34.4	767,181	9,119,527	4,924,545
	107,316	6,057;599	5,083,934	597,268	1,782,742	328,497	1,749,102	28.9	. 1	34.4	185,596	1,657,417	911,579
59 percent	181,120 62,301	20,805,408 5,052,194	17,102,809 4,160,224	1,181,133 497,862	6,938,983 1,727,199	696,868 313,653	6,713,216 1,681,258	32.3 33.3		39.3 40.4	311,582 99,620	4,048,525 1,419,360	2,388,630
64 percent	137,853	21,769,755	17,920,041	1,512,790	8,027,877	968,186	7,759,200	35.6	.	43.3	195,080	4,410,237	894,197 2,822,552
68 percent	70,012 79,420	13,056,889 34,875,104	10,797,160 28,463,684	855,213 10,376,482	5,226,494 16,223,414	581,545 7,263,538	5,061,057 15,674,569	38.8 44.9	-	46.9 55.1	118,428 79,420	2,818,378 10,376,482	1,916,497 7,263,538
70 percent	75,420	54,075,104	20,400,004	10,010,402						55.1	70,420	10,010,402	7,200,000
	<u> </u>	<u> </u>				returns and return		uses		1	· Cla	ssified by each ra	10
		• •	Classif	ed by the highest	marginal rate at	which tax was com	puted	-			at wh	ich tax was compu	uted
Tax rate classes		•	Classif Income sub			which tax was com		ome tax after credi			at wh	ich tax was comp	uted
Tax rate classes	Number of	Adjusted	Income sub	ject to tax	Tax gei	nerated	Inco	As a perce	ent of -		at wh	Income taxed	Income tax generated
Tax rate classes	Number of returns	Adjusted gross income						As a perce	ent of -	me	at wh	ich tax was compu	Income tax
Tax rate classes	returns	gross income	Income sut	ject to tax At marginal rate	Tax ger At all rates	nerated At marginal	Inco	As a perce	ent of -	me to tax	at wh	Income taxed	Income tax generated
	returns (13)	gross income (14)	At all rates	At marginal rate (16)	Tax gei	At marginal rate (18)	Total	As a perce Adjusted gross income	ent of - Inco subject	me to tax	Number of returns	Income taxed at rate	Income tax generated at rate
All marginal rates	(13) 43,587,491	(14) 1,154,214,963	At all rates (15) 894,192,944	ject to tax At marginal rate	Tax ger At all rates	nerated At marginal rate	Total (19)	As a perce Adjusted gross income (20)	ent of - Inco subject	ome to tax 1) 20.7 0.3	Number of returns (22) 43,587,491 43,587,491	Income taxed at rate (23) 893,947,925 144,037,133	Income tax generated at rate (24) 190,769,880
All marginal rates	(13) 43,587,491 2,810,933 2,439,196	(14) 1,154,214,963 17,624,437 21,178,500	(15) 894,192,944 5,457,488 10,847,609	At marginal rate (16) 112,494,008 5,457,488 2,565,886	Tax ger At all rates (17) 190,925,641	At marginal rate (18) 36,371,915 359,224	Total (19) 185,521,405 15,115 243,719	As a perce Adjusted gross income (20) 16.1 0.1	ent of - Inco subject	to tax 1) 20.7 0.3 2.2	1 who have a second of the sec	Income taxed at rate (23) 893,947,925 144,037,133 83,074,347	Income tax generated at rate (24) 190,769,880 — 11,630,409
All marginal rates	(13) 43,587,491 2,810,933 2,439,196 2,548,270	(14) 1,154,214,963 17,624,437 21,178,500 27,673,938	Income sub At all rates (15) 894,192,944 5,457,488 10,847,609 16,698,558	At marginal rate (16) 112,494,008 5,457,488 2,565,886 2,693,123	At all rates (17) 190,925,641 359,281 1,177,608	At marginal rate (18) 36,371,915 359,224 430,900	Total (19) 185,521,405 15,115 243,719 1,055,622	As a perce Adjusted gross income (20) 16.1 0.1 1.2 3.8	ent of - Inco subject	20.7 0.3 2.2 6.3	(22) 43,587,491 43,587,491 40,776,558 38,337,362	Income taxed at rate (23) 893,947,925 144,037,133 83,074,347 77,850,216	Income tax generated at rate (24) 190,769,880 11,630,409 12,456,035
All marginal rates	(13) 43,587,491 2,810,933 2,439,196	(14) 1,154,214,963 17,624,437 21,178,500	(15) 894,192,944 5,457,488 10,847,609	At marginal rate (16) 112,494,008 5,457,488 2,565,886	Tax ger At all rates (17) 190,925,641	At marginal rate (18) 36,371,915 359,224	Total (19) 185,521,405 15,115 243,719	As a perce Adjusted gross income (20) 16.1 0.1	ent of - Inco subject	to tax 1) 20.7 0.3 2.2	1 who have a second of the sec	Income taxed at rate (23) 893,947,925 144,037,133 83,074,347	Income tax generated at rate (24) 190,769,880 — 11,630,409
All marginal rates 0 percent 14 percent. 16 percent. 18 percent. 19 percent. 21 percent.	(13) 43,587,491 2,810,933 2,439,196 2,548,270	(14) 1,154,214,963 17,624,437 21,178,500 27,673,938 79,096,162	Income sub At all rates (15) 894,192,944 5,457,488 10,847,609 16,698,558	At marginal rate (16) 112,494,008 5,457,488 2,565,886 2,693,123	At all rates (17) 190,925,641 359,281 1,177,608	At marginal rate (18) 36,371,915 359,224 430,900 2,164,208	Total (19) 185,521,405 15,115 243,719 1,055,622	As a perce Adjusted gross income (20) 16.1 0.1 1.2 3.8	ent of - Inco subject	20.7 0.3 2.2 6.3	(22) 43,587,491 43,587,491 40,776,558 38,337,362	Income taxed at rate (23) 893,947,925 144,037,133 83,074,347 77,850,216	Income tax generated at rate (24) 190,769,880 11,630,409 12,456,035
All marginal rates	(13) 43,587,491 2,810,933 2,439,196 2,548,270 5,517,717 6,033,782	(14) 1,154,214,963 17,624,437 21,178,500 27,673,938 79,096,162 113,637,049	At all rates (15) 894,192,944 5,457,488 10,847,609 16,698,558 53,941,065 84,404,096	At marginal rate (16) 112,494,008 5,457,488 2,565,886 2,693,123 12,023,376 12,610,348	Tax get At all rates (17) 190,925,641 359,281 1,177,608 5,637,885	At marginal rate (18) 36,371,915 359,224 430,900 2,164,208 2,648,173	Total (19) 185,521,405 15,115 243,719 1,055,622 5,359,402 10,758,498	As a perce Adjusted gross income (20) 16.1 0.1 1.2 3.8 6.8 - 9.5	ent of - Inco subject	20.7 0.3 2.2 6.3 9.9	at wh Number of returns (22) 43,587,491 43,587,491 40,776,558 38,337,362 35,789,092 30,271,375	ich tax was composite to tax w	Income tax generated at rate (24) 190,769,880 — 11,630,409 12,456,035 25,594,252 — 23,516,741
All marginal rates 0 percent 14 percent. 16 percent. 18 percent. 19 percent. 21 percent. 22 percent. 24 percent. 25 percent. 26 percent.	(13) 43,587,491 2,810,933 2,439,196 2,548,270 5,517,717 6,033,782 6,302,772	(14) 1,154,214,963 17,624,437 21,178,500 27,673,938 79,096,162 113,637,049 146,669,128	At all rates (15) 894,192,944 5,457,488 10,847,609 16,698,558 53,941,065 84,404,096 114,007,949	At marginal rate (16) 112,494,008 5,457,488 2,565,886 2,693,123 12,023,376 12,610,348 13,168,835	Tax ger At all rates (17) 190,925,641 359,281 1,177,608 5,637,885 11,116,225 17,434,926	At marginal rate (18) 36,371,915 359,224 430,900 2,164,208 2,648,173 3,160,520	Total (19) 185,521,405 15,115 243,719 1,055,622 5,359,402 10,758,498 16,944,653	As a percor Adjusted gross income (20) 16.1 1.2 3.8 6.8 - 9.5 11.6	ent of - Inco subject	20.7 0.3 2.2 6.3 9.9 12.7 14.9	at wh Number of returns (22) 43,587,491 43,587,491 40,776,558 38,337,362 35,789,092 30,271,375 24,237,593	ich tax was composite to tax w	Income tax generated at rate (24) 190,769,880 11,630,409 12,456,035 25,594,252 23,516,741 21,238,820
All marginal rates 0 percent 14 percent. 16 percent. 18 percent. 19 percent. 21 percent. 22 percent. 24 percent. 25 percent. 26 percent. 28 percent.	(13) 43,587,491 2,810,933 2,439,196 2,548,270 5,517,717 6,033,782	(14) 1,154,214,963 17,624,437 21,178,500 27,673,938 79,096,162 113,637,049 146,669,128	At all rates (15) 894,192,944 5,457,488 10,847,609 16,698,558 53,941,065 84,404,096	At marginal rate (16) 112,494,008 5,457,488 2,565,886 2,693,123 12,023,376 12,610,348	Tax get At all rates (17) 190,925,641 359,281 1,177,608 5,637,885	At marginal rate (18) 36,371,915 359,224 430,900 2,164,208 2,648,173 3,160,520	Total (19) 185,521,405 15,115 243,719 1,055,622 5,359,402 10,758,498	As a perce Adjusted gross income (20) 16.1 0.1 1.2 3.8 6.8 - 9.5	ent of - Inco subject	20.7 0.3 2.2 6.3 9.9	at wh Number of returns (22) 43,587,491 43,587,491 40,776,558 38,337,362 35,789,092 30,271,375	ich tax was composite to tax w	Income tax generated at rate (24) 190,769,880 — 11,630,409 12,456,035 25,594,252 — 23,516,741
All marginal rates 0 percent 14 percent. 16 percent. 19 percent. 21 percent. 22 percent. 24 percent. 26 percent. 28 percent. 30 percent.	(13) 43,587,491 2,810,933 2,439,196 2,548,270 5,517,717 6,033,782 6,302,772	(14) 1,154,214,963 17,624,437 21,178,500 27,673,938 79,096,162 113,637,049 146,669,128	At all rates (15) 894,192,944 5,457,488 10,847,609 16,698,558 53,941,065 84,404,096 114,007,949	At marginal rate (16) 112,494,008 5,457,488 2,565,886 2,693,123 12,023,376 12,610,348 13,168,835	Tax ger At all rates (17) 190,925,641 359,281 1,177,608 5,637,885 11,116,225 17,434,926	At marginal rate (18) 36,371,915 35,924 430,900 2,164,208 2,648,173 3,160,520 3,360,758	Total (19) 185,521,405 15,115 243,719 1,055,622 5,359,402 10,758,498 16,944,653	As a percular Adjusted gross income (20) 16.1 0.1 1.2 3.8 6.8 9.5 11.6 13.5	ent of - Inco subject	20.7 0.3 2.2 6.3 9.9 12.7 14.9	at wh Number of returns (22) 43,587,491 43,587,491 40,776,558 38,337,362 35,789,092 30,271,375 24,237,593 17,934,821	ich tax was composite to tax w	Income tax generated at rate (24) 190,769,880 11,630,409 12,456,035 25,594,252 23,516,741 21,238,820 18,453,550
All marginal rates 0 percent 14 percent. 16 percent. 18 percent. 19 percent. 21 percent. 22 percent. 24 percent. 26 percent. 27 percent. 28 percent. 30 percent. 31 percent. 32 percent.	(13) 43,587,491 2,810,933 2,439,196 2,548,270 5,517,717 6,033,782 6,302,772	gross income (14) 1,154,214,963 17,624,437 21,176,520 27,673,938 79,096,162 113,637,049 146,669,128 158,752,694	At all rates (15) 894,192,944 5,457,488 10,847,609 16,698,558 53,941,065 84,404,096 114,007,949	At marginal rate (16) 112,494,008 5,457,488 2,565,886 2,693,123 12,023,376 12,610,348 13,168,835	Tax ger At all rates (17) 190,925,641 359,281 1,177,608 5,637,885 11,116,225 17,434,926	At marginal rate (18) 36,371,915 359,224 430,900 2,164,208 2,648,173 3,160,520	Total (19) 185,521,405 15,115 243,719 1,055,622 5,359,402 10,758,498 16,944,653	As a percor Adjusted gross income (20) 16.1 1.2 3.8 6.8 - 9.5 11.6	ent of - Inco subject	20.7 0.3 2.2 6.3 9.9 12.7 14.9	at wh Number of returns (22) 43,587,491 43,587,491 40,776,558 38,337,362 35,789,092 30,271,375 24,237,593	ich tax was composite to tax w	Income tax generated at rate (24) 190,769,880 11,630,409 12,456,035 25,594,252 23,516,741 21,238,820
All marginal rates 0 percent 14 percent. 16 percent. 18 percent. 19 percent. 21 percent. 22 percent. 24 percent. 25 percent. 30 percent. 30 percent. 31 percent. 32 percent. 33 percent. 34 percent. 35 percent. 36 percent.	(13) 43,587,491 2,810,933 2,439,196 2,548,277 5,517,717 6,033,782 6,302,772 5,684,178	gross income (14) 1,154,214,963 17,624,437 21,176,520 27,673,938 79,096,162 113,637,049 146,669,128 158,752,694	At all rates (15) 894,192,944 5.457,488 10,847,609 16,698,558 53,941,065 84,404,096 114,007,949 126,819,817	At marginal rate (16) 112,494,008 5,457,488 2,565,886 2,693,123 12,023,376 12,610,348 13,168,835 12,002,708 11,759,846	Tax get At all rates (17) 190,925,641 359,281 1,177,608 5,637,885 11,116,225 17,434,926 21,963,694	At marginal rate (18) 36,371,915 35,924 430,900 2,164,208 2,648,173 3,160,520 3,360,758	Total (19) 185,521,405 15,115 243,719 1,055,622 5,359,402 10,758,498 16,944,653 21,460,979	As a percular Adjusted gross income (20) 16.1 0.1 1.2 3.8 6.8 9.5 11.6 13.5	ent of - Inco subject	20.7 0.3 2.2 6.3 9.9 12.7 14.9 16.9	at wh Number of returns (22) 43,587,491 43,587,491 40,776,558 38,337,362 35,789,092 30,271,375 24,237,593 17,934,821	ich tax was composite to tax w	Income tax generated at rate (24) 190,769,880 11,630,409 12,456,035 25,594,252 23,516,741 21,238,820 18,453,550
All marginal rates O percent 14 percent. 16 percent. 18 percent. 19 percent. 21 percent. 22 percent. 24 percent. 26 percent. 30 percent. 30 percent. 31 percent. 32 percent. 33 percent. 34 percent. 35 percent. 36 percent.	(13) 43,587,491 2,810,933 2,439,196 2,548,270 5,517,717 6,033,782 6,302,772 5,684,178 4,857,979	gross income (14) 1,154,214,963 17,624,437 21,178,500 27,673,938 79,096,162 113,637,049 146,669,128 158,752,694 161,865,528	At all rates (15) 894,192,944 5,457,488 10,847,695 16,698,558 53,941,065 114,007,949 126,819,817	ect to tax At marginal rate (16) 112,494,008 5.457.488 2.565.886 2.693.123 12,023,376 12,610,348 13,168,835 12,002,708	Tax ger At all rates (17) 190,925,641 359,281 1,177,608 5,637,885 11,116,225 17,434,926 21,963,694 25,648,007	At marginal rate (18) 36,371,915 359,224 430,900 2,164,208 2,648,173 3,160,520 3,360,758	Total (19) 185,521,405 15,115 243,719 1,055,622 5,359,402 10,758,498 16,944,653 21,460,979 — 25,081,205	As a percular Adjusted gross income (20) 16.1 0.1 1.2 3.8 6.8 - 9.5 11.6 13.5 - 15.5	ent of - Inco subject	20.7 0.3 2.2 6.3 9.9 - 12.7 14.9 - 19.1	12,250,643	ich tax was composite taxed at rate (23) 893,947,925 144,037,133 83,074,347 77,850,216 142,190,288 111,984,479 88,495,084 65,905,537 — 50,940,965	Income tax generated at rate (24) 190,769,880 11,630,409 12,456,035 25,594,252 23,516,741 21,238,820 18,453,550 ———————————————————————————————————
All marginal rates 0 percent 14 percent. 16 percent. 18 percent. 19 percent. 21 percent. 22 percent. 24 percent. 26 percent. 30 percent. 31 percent. 31 percent. 32 percent. 33 percent. 33 percent. 34 percent. 37 percent.	(13) 43,587,491 2,810,933 2,439,196 2,548,277 5,517,717 6,033,782 6,302,772 5,684,178	gross income (14) 1,154,214,963 17,624,437 21,178,500 27,673,938 79,096,162 113,637,049 146,669,128 158,752,694 161,865,528	At all rates (15) 894,192,944 5.457,488 10,847,609 16,698,558 53,941,065 84,404,096 114,007,949 126,819,817	At marginal rate (16) 112,494,008 5,457,488 2,565,886 2,693,123 12,023,376 12,610,348 13,168,835 12,002,708 11,759,846	Tax get At all rates (17) 190,925,641 359,281 1,177,608 5,637,885 11,116,225 17,434,926 21,963,694	At marginal rate (18) 36,371,915 35,924 430,900 2,164,208 2,648,173 3,160,520 3,360,758	Total (19) 185,521,405 15,115 243,719 1,055,622 5,359,402 10,758,498 16,944,653 21,460,979	As a percular Adjusted gross income (20) 16.1 0.1 1.2 3.8 6.8 9.5 11.6 13.5	ent of - Inco subject	20.7 0.3 2.2 6.3 9.9 12.7 14.9 16.9	at wh Number of returns (22) 43,587,491 43,587,491 40,776,558 38,337,362 35,789,092 30,271,375 24,237,593 17,934,821	ich tax was composite to tax w	Income tax generated at rate (24) 190,769,880 11,630,409 12,456,035 25,594,252 23,516,741 21,238,820 18,453,550
All marginal rates 0 percent 14 percent. 16 percent. 18 percent. 19 percent. 21 percent. 22 percent. 24 percent. 26 percent. 30 percent. 31 percent. 31 percent. 32 percent. 33 percent. 33 percent. 34 percent. 37 percent.	(13) 43,587,491 2,810,933 2,439,196 2,548,270 5,517,717 6,033,762 6,302,772 5,684,178 — 4,857,979 2,980,574	gross income (14) 1,154,214,963 17,624,437 21,178,500 27,673,938 79,096,162 113,637,049 146,669,128 158,752,694 161,865,528 117,136,842	At all rates (15) 894,192,944 5,457,488 10,847,609 16,698,558 53,941,065 84,404,096 114,007,949 126,819,817 — 131,263,287 — 96,068,457	ect to tax At marginal rate (16) 112,494,008 5,457,488 2,565,886 2,693,123 12,023,376 12,610,348 13,168,835 12,002,708 11,759,846 6,950,476	Tax ger At all rates (17) 190,925,641 359,2811 1,177,608 5,637,885 11,116,225 17,434,926 21,963,694 25,648,007	At marginal rate (18) 36,371,915 359,224 430,900 2,164,208 2,648,173 3,160,520 3,360,758 — 3,763,151 — 2,571,676	Total (19) 185,521,405 15,115 243,719 1,055,622 5,359,402 10,758,498 16,944,653 21,460,979 25,081,205	As a percording and a p	ent of - Inco subject	20.7 0.3 2.2 6.3 9.9 12.7 14.9 16.9	at who number of returns (22) 43,587,491 43,587,491 40,776,558 38,337,362 35,789,092 30,271,375 24,237,593 17,934,821 — 12,250,643 — 7,392,664	ich tax was composite tax ed at rate (23) 893,947,925 144,037,133 83,074,347 77,850,216 142,190,288 111,984,479 88,495,084 65,905,537 — 50,940,965	Income tax generated at rate (24) 190,769,880 11,630,409 12,456,035 25,594,252 23,516,741 21,238,820 18,453,550 ———————————————————————————————————
All marginal rates O percent 14 percent. 16 percent. 18 percent. 19 percent. 21 percent. 22 percent. 24 percent. 26 percent. 30 percent. 30 percent. 31 percent. 32 percent. 33 percent. 34 percent. 35 percent. 36 percent.	(13) 43,587,491 2,810,933 2,439,196 2,548,270 5,517,717 6,033,782 6,302,772 5,684,178 4,857,979	gross income (14) 1,154,214,963 17,624,437 21,178,500 27,673,938 79,096,162 113,637,049 146,669,128 158,752,694 161,865,528 117,136,842	At all rates (15) 894,192,944 5,457,488 10,847,695 16,698,558 53,941,065 114,007,949 126,819,817	ect to tax At marginal rate (16) 112,494,008 5.457.488 2.565.886 2.693.123 12,023,376 12,610,348 13,168,835 12,002,708	Tax ger At all rates (17) 190,925,641 359,281 1,177,608 5,637,885 11,116,225 17,434,926 21,963,694 25,648,007	At marginal rate (18) 36,371,915 359,224 430,900 2,164,208 2,648,173 3,160,520 3,360,758 — 3,763,151 — 2,571,676	Total (19) 185,521,405 15,115 243,719 1,055,622 5,359,402 10,758,498 16,944,653 21,460,979 25,081,205	As a percular Adjusted gross income (20) 16.1 0.1 1.2 3.8 6.8 - 9.5 11.6 13.5 - 15.5	ent of - Inco subject	20.7 0.3 2.2 6.3 9.9 - 12.7 14.9 - 19.1	12,250,643	ich tax was composite taxed at rate (23) 893,947,925 144,037,133 83,074,347 77,850,216 142,190,288 111,984,479 88,495,084 65,905,537 — 50,940,965	Income tax generated at rate (24) 190,769,880 11,630,409 12,456,035 25,594,252 23,516,741 21,238,820 18,453,550 ———————————————————————————————————
All marginal rates 0 percent 14 percent. 16 percent. 18 percent. 19 percent. 21 percent. 22 percent. 24 percent. 30 percent. 30 percent. 31 percent. 32 percent. 32 percent. 33 percent. 34 percent. 35 percent. 36 percent. 37 percent. 38 percent. 39 percent. 49 percent. 40 percent.	(13) 43,587,491 2,810,933 2,439,196 2,548,270 5,517,717 6,033,782 6,302,772 5,684,178 — 4,857,979 — 2,980,574 — 2,437,674	gross income	At all rates (15) 894,192,944 5,457,488 10,847,609 16,698,558 53,941,065 84,404,096 114,007,949 126,819,817 — 131,263,287 — 96,068,457	ect to tax At marginal rate (16) 112,494,008 5,457,488 2,565,886 2,593,123 12,023,376 12,610,348 13,168,835 12,002,708 11,759,846 6,950,476 10,475,125	Tax ger At all rates (17) 190,925,641 359,2811 1,177,608 5,637,885 11,116,225 17,434,926 21,963,694 25,648,007, 21,053,442 24,400,459	At marginal rate (18) 36,371,915 359,224 430,900 2,164,208 2,648,173 3,160,520 3,360,758 — 3,763,151 — 2,571,676 — 4,504,304	Total (19) 185,521,405 15,115 243,719 1,055,622 5,359,402 10,758,498 16,944,653 21,460,979 25,081,205 20,687,542 23,912,255	As a perconduction of the conduction of the cond	ent of - Inco subject	1) 20.7 0.3 2.2 6.3 9.9 12.7 14.9 16.9 19.1 21.5 24.8	at who number of returns (22) 43,587,491 43,587,491 40,776,558 38,337,362 35,789,092 30,271,375 24,237,593 17,934,821 12,250,643 7,392,664 4,412,090	ich tax was composite to tax w	Income tax generated at rate (24) 190,769,880 11,630,409 12,456,035 25,594,252 23,516,741 21,236,820 18,453,550 ———————————————————————————————————
All marginal rates 0 percent 14 percent. 16 percent. 18 percent. 19 percent. 21 percent. 22 percent. 24 percent. 26 percent. 30 percent. 30 percent. 31 percent. 32 percent. 32 percent. 33 percent. 34 percent. 35 percent. 36 percent. 47 percent. 48 percent. 49 percent. 49 percent.	(13) 43,587,491 2,810,933 2,439,196 2,248,270 5,517,717 6,033,782 6,302,772 5,684,178 4,857,979 2,980,574 2,437,674	gross income , (14) 1,154,214,963 17,624,437 21,178,938 79,096,162 113,637,049 146,669,128 158,752,694	At all rates (15) 894,192,944 5,457,488 10,847,609 16,698,558 53,941,065 114,007,949 126,819,817 ————————————————————————————————————	ect to tax At marginal rate (16) 112,494,008 5,457,488 2,565,886 2,693,123 12,023,376 12,610,348 13,168,835 12,002,708 11,759,846 6,950,476 10,475,125	Tax ger At all rates (177) 190,925,641 359,281 1,177,608 5,637,885 11,116,225 17,434,926 21,963,694 25,648,007 21,053,442 24,400,459	At marginal rate (18) 36,371,915 359,224 430,900 2,164,208 2,648,173 3,160,520 3,360,758 — 3,763,151 — 2,571,676 4,504,304 - 2,817,363	Total (19) 185,521,405 15,115 243,719 1,055,622 5,359,402 10,758,498 16,944,653 21,460,979 25,081,205 20,687,542 23,912,255	As a percular Adjusted gross income (20) 16.1 0.1 1.2 3.8 6.8 9.5 11.6 13.5 - 15.5 - 20.5 23.9	ent of - Inco subject	1) 20.7 0.3 2.2 6.3 9.9 12.7 14.9 16.9 19.1 21.5 24.8	1,974,416	ich tax was composite taxed at rate (23) 893,947,925 144,037,133 83,074,347 77,850,216 142,190,288 111,984,479 88,495,084 65,905,537 50,940,965 31,403,934 19,663,577	Income tax generated (24) 190,769,880 11,630,409 12,456,035 25,594,252 23,516,741 21,238,820 18,453,550 16,301,109 11,223,785 13,503,692 9,635,153
All marginal rates 0 percent 14 percent. 16 percent. 18 percent. 19 percent. 21 percent. 22 percent. 24 percent. 26 percent. 30 percent. 30 percent. 31 percent. 32 percent. 33 percent. 31 percent. 32 percent. 34 percent. 35 percent. 36 percent. 37 percent. 38 percent. 49 percent. 40 percent.	(13) 43,587,491 2,810,933 2,439,196 2,548,270 5,517,717 6,033,762 6,302,772 5,684,178 4,857,979 2,980,574 2,437,674	gross income (14) 1,154,214,963 17,624,437 21,178,500 27,673,938 79,096,162 113,637,049 146,669,128 158,752,694	At all rates (15) 894,192,944 5,457,488 10,847,609 16,698,558 53,941,065 84,404,096 114,007,949 126,819,817 131,263,287 96,068,457 96,280,601 51,300,449 6,458,384	ect to tax At marginal rate (16) 112,494,008 5,457,488 2,565,886 2,693,123 12,023,376 12,012,376 11,759,846	Tax gen At all rates (17) 190,925,641 359,2811 1,177,608 5,637,885 11,116,225 17,434,926 21,963,694 25,648,007, 21,053,442 24,400,459	At marginal rate (18) 36,371,915 359,224 430,900 2,164,208 2,648,173 3,160,520 3,360,758 3,763,151 2,571,676 4,504,304 2,817,333 1,385,966	Total (19) 185,521,405 15,115 243,719 1,055,622 5,359,402 10,758,498 16,944,653 21,460,979 25,081,205 20,687,542 23,912,255 15,024,985 2,398,683	As a percording and a p	ent of - Inco subject	1) 20.7 0.3 2.2 6.3 9.9 12.7 14.9 16.9 19.1 — 24.8 29.3 37.1	12,250,643 12,250,643 14,12,090 1,1974,416 1,1974,416	ich tax was composite to tax was composite taxed at rate (23) 893,947,925 144,037,133 83,074,934 777,850,216 142,190,288 111,984,479 88,495,084 65,905,537 — 50,940,965 — 30,334,553 — 31,403,934 — 19,663,577 21,464,121	Income tax generated (24) 190,769,880 11,630,409 12,456,035 25,594,252 23,516,741 21,238,820 18,453,550 16,301,109 11,223,785 13,503,692 9,635,153 10,732,060
All marginal rates 0 percent 14 percent. 16 percent. 18 percent. 19 percent. 21 percent. 22 percent. 24 percent. 26 percent. 30 percent. 30 percent. 31 percent. 32 percent. 32 percent. 33 percent. 34 percent. 35 percent. 36 percent. 47 percent. 48 percent. 49 percent. 49 percent.	(13) 43,587,491 2,810,933 2,439,196 2,248,270 5,517,717 6,033,782 6,302,772 5,684,178 4,857,979 2,980,574 2,437,674	gross income (14) 1,154,214,963 17,624,437 21,178,500 27,673,938 79,096,162 113,637,049 146,669,128 158,752,694	At all rates (15) 894,192,944 5.457,488 10,847,609 16,698,558 53,941,065 114,007,949 126,819,817 ———————————————————————————————————	ect to tax At marginal rate (16) 112,494,008 5,457,488 2,565,886 2,693,123 12,023,376 12,610,348 13,168,835 12,002,708 11,759,846 6,950,476 10,475,125	Tax ger At all rates (177) 190,925,641 359,281 1,177,608 5,637,885 11,116,225 17,434,926 21,963,694 25,648,007 21,053,442 24,400,459	At marginal rate (18) 36,371,915 359,224 430,900 2,164,208 2,648,173 3,160,520 3,360,758 3,763,151 2,571,676 4,504,304 2,817,333 1,385,966	Total (19) 185,521,405 15,115 243,719 1,055,622 5,359,402 10,758,498 16,944,653 21,460,979 25,081,205 20,687,542 23,912,255	As a percular Adjusted gross income (20) 16.1 0.1 1.2 3.8 6.8 9.5 11.6 13.5 - 15.5 - 20.5 23.9	ent of - Inco subject	1) 20.7 0.3 2.2 6.3 9.9 12.7 14.9 16.9 19.1 21.5 24.8	1,974,416	ich tax was composite taxed at rate (23) 893,947,925 144,037,133 83,074,347 77,850,216 142,190,288 111,984,479 88,495,084 65,905,537 50,940,965 31,403,934 19,663,577	Income tax generated (24) 190,769,880 11,630,409 12,456,035 25,594,252 23,516,741 21,238,820 18,453,550 16,301,109 11,223,785 13,503,692 9,635,153
All marginal rates 0 percent 14 percent. 16 percent. 18 percent. 19 percent. 21 percent. 22 percent. 24 percent. 26 percent. 30 percent. 30 percent. 31 percent. 32 percent. 33 percent. 33 percent. 34 percent. 35 percent. 46 percent. 47 percent. 48 percent. 49 percent.	(13) 43,587,491 2,810,933 2,439,196 2,548,270 5,517,717 6,033,762 6,302,772 5,684,178 4,857,979 2,980,574 2,437,674	gross income , (14) 1,154,214,963 17,624,437 21,178,500 27,673,938 79,096,162 113,637,049 146,669,128 158,752,694	At all rates (15) 894,192,944 5,457,488 10,847,609 16,698,558 53,941,065 84,404,096 114,007,949 126,819,817 131,263,287 96,068,457 96,280,601 51,300,449 6,458,384	ect to tax At marginal rate (16) 112,494,008 5,457,488 2,565,886 2,693,123 12,023,376 12,012,376 11,759,846	Tax gen At all rates (17) 190,925,641 359,2811 1,177,608 5,637,885 11,116,225 17,434,926 21,963,694 25,648,007, 21,053,442 24,400,459	At marginal rate (18) 36,371,915 359,224 430,900 2,164,208 2,648,173 3,160,520 3,763,151 2,571,676 4,504,304 2,817,363 1,385,966 1,863,536	Total (19) 185,521,405 15,115 243,719 1,055,622 5,359,402 10,758,498 16,944,653 21,460,979 25,081,205 20,687,542 23,912,255 15,024,985 2,398,683	As a percording and a p	ent of - Inco subject	1) 20.7 0.3 2.2 6.3 9.9 12.7 14.9 16.9 19.1 — 24.8 29.3 37.1	12,250,643 12,250,643 14,12,090 1,1974,416 1,1974,416	ich tax was composite to tax was composite taxed at rate (23) 893,947,925 144,037,133 83,074,934 777,850,216 142,190,288 111,984,479 88,495,084 65,905,537 — 50,940,965 — 30,334,553 — 31,403,934 — 19,663,577 21,464,121	Income tax generated (24) 190,769,880 11,630,409 12,456,035 25,594,252 23,516,741 21,238,820 18,453,550 16,301,109 11,223,785 13,503,692 9,635,153 10,732,060
All marginal rates 0 percent 14 percent. 16 percent. 18 percent. 21 percent. 22 percent. 24 percent. 25 percent. 30 percent. 30 percent. 31 percent. 32 percent. 32 percent. 33 percent. 34 percent. 44 percent. 45 percent. 46 percent. 47 percent. 48 percent. 49 percent. 49 percent. 40 percent. 41 percent. 42 percent. 43 percent. 44 percent. 45 percent. 46 percent. 47 percent. 48 percent. 49 percent. 49 percent. 49 percent. 49 percent. 50 percent maximum rate 50 percent maximum rate 50 percent. 55 percent. 55 percent.	(13) 43,587,491 2,810,933 2,439,196 2,248,270 5,517,717 6,033,782 6,302,772 5,684,178 4,857,979 2,980,574 2,437,674 994,567 61,441 509,768 172,470	gross income , (14) 1,154,214,963 17,624,437 21,178,500 27,673,938 79,096,162 113,637,049 146,669,128 158,752,694	150 At all rates (15) 894,192,944 5.457,488 10,847,609 16,698,558 53,941,065 114,007,949 126,819,817 96,068,457 96,280,601 51,300,449 6,458,384 35,651,598 16,536,520	ect to tax At marginal rate (16) 112,494,008 5,457,488 2,565,886 2,693,123 12,023,376 12,610,348 13,168,835 12,002,708 11,759,846 10,475,125 5,749,211 2,771,932 3,450,992 1,137,855	Tax ger At all rates (177) 190,925,641 359,281 1,177,608 5,637,885 11,116,225 17,434,926 21,963,694 25,648,007 21,053,442 24,400,459 15,468,482 2,596,060 12,723,719 6,713,815	At marginal rate (18) 36,371,915 359,224 430,900 2,164,208 2,648,173 3,160,520 3,360,758 3,763,151 4,504,304 2,817,363 1,385,966 1,863,536 671,335	Total (19) 185,521,405 15,115 243,719 1,055,622 5,359,402 10,758,498 16,944,653 21,460,979 25,081,205 20,687,542 23,912,255 15,024,985 2,998,683 12,291,433 6,494,461	As a percular Adjusted gross income (20) 16.1 0.1 1.2 3.8 6.8 9.5 11.6 13.5 - 15.5 - 20.5 30.3 28.0 32.3	ent of - Inco subject	20.7 20.3 2.22 2.63 6.3 6.9 9.9 1.6.	1,974,416 4,756 4,91 43,587,491 43,587,491 43,587,491 43,587,491 43,587,491 43,587,491 43,587,491 43,587,491 43,587,491 43,587,491 43,587,491 43,587,491 44,112,090 44,412,090 47,164 47,164 47,164 47,164 47,164 47,164 47,164	ich tax was composite taxed at rate (23) 893,947,925 144,037,133 83,074,347 77,850,216 142,190,288 111,984,479 86,495,084 65,905,537 50,940,965 30,334,553 31,403,934 19,663,577 21,464,121 8,807,047 3,888,314	Income tax generated (24) 190,769,880 11,630,409 12,456,035 25,594,252 23,516,741 21,238,820 18,453,550 ———————————————————————————————————
All marginal rates 0 percent 14 percent. 16 percent. 18 percent. 19 percent. 21 percent. 22 percent. 24 percent. 26 percent. 30 percent. 30 percent. 31 percent. 32 percent. 33 percent. 33 percent. 34 percent. 35 percent. 46 percent. 47 percent. 48 percent. 49 percent.	(13) 43,587,491 2,810,933 2,439,196 2,248,270 5,517,717 6,033,782 6,302,772 5,684,178 4,857,979 2,980,574 2,437,674 994,567 61,441 509,768 172,470 137,176 45,801	gross income , (14) 1,154,214,963 17,624,437 21,178,938 79,096,162 113,637,049 146,669,128 158,752,694	15) 894,192,944 5,457,488 10,847,609 16,698,558 53,941,065 84,404,096 114,007,949 126,819,817 96,068,457 96,280,601 51,300,449 6,458,384 35,6551,598 16,536,520 17,871,386 8,488,402	ect to tax At marginal rate (16) 112,494,008 5,457,488 2,565,886 2,693,123 12,023,376 12,610,348 13,168,835 12,002,708 11,759,846 10,475,125 5,749,721 2,771,932 3,450,992 1,137,855 1,501,167 626,619	Tax ger At all rates (177) 190,925,641 359,281 1,177,608 5,637,885 11,116,225 17,434,926 21,963,694 25,648,007 21,053,442 24,400,459 15,468,482 2,596,060 12,723,719 6,713,815 8,004,345 4,126,686	At marginal rate (18) 36,371,915 359,224 430,900 2,164,208 2,648,173 3,160,520 3,360,758 — 3,763,151 — 2,571,676 4,504,304 — 2,817,363 1,385,966 1,863,536 671,335 960,747 426,305	Total (19) 185,521,405 15,115 243,719 1,055,622 5,359,402 10,758,498 16,944,653 21,460,979 25,081,205 20,687,542 23,912,255 2,398,683 12,291,433 6,494,461 7,738,134 3,986,440	As a percular Adjusted gross income (20) 16.1 0.1 1.2 3.8 6.8 9.5 11.6 13.5 - 15.5 - 20.5 - 23.9 30.3 28.0 32.3 35.6 38.9	ent of - Inco subject	20.7 0.3 3 2.2 2 6.3 6.3 6.9 9 9 12.7 14.9 16.9 21.5 24.8 29.3 37.1 34.5 9 39.3 47.1 47.1 47.1	1,974,416 407,164 792,664 192,877 30,207	ich tax was composite taxed at rate (23) 893,947,925 144,037,133 83,074,347 77,850,216 142,190,288	Income tax generated (24) 190,769,880 11,630,409 12,456,035 25,594,252 23,516,741 21,238,820 18,453,550 16,301,109 11,223,785 13,503,692 9,635,153 10,732,060 4,755,806 2,294,105 2,788,214 1,362,402
All marginal rates 0 percent 14 percent. 16 percent. 18 percent. 19 percent. 21 percent. 22 percent. 24 percent. 26 percent. 30 percent. 31 percent. 30 percent. 31 percent. 32 percent. 32 percent. 33 percent. 34 percent. 35 percent. 46 percent. 47 percent. 48 percent. 49 percent. 49 percent. 40 percent. 41 percent. 42 percent. 43 percent. 44 percent. 45 percent. 46 percent. 47 percent. 48 percent. 49 percent.	(13) 43,587,491 2,810,933 2,439,196 2,2548,270 5,517,717 6,033,762 6,302,772 5,684,178 — 4,857,979 2,980,574 — 2,437,674 — 994,567 61,441 509,768 — 172,470 — 137,176	gross income , (14) 1,154,214,963 17,624,437 21,178,500 27,673,938 79,096,162 113,637,049 146,669,128 158,752,694	At all rates (15) 894,192,944 5,457,488 10,847,965 53,941,065 84,404,096 114,007,949 126,819,817 131,263,287 96,068,457 96,280,601 51,300,449 6,458,384 35,651,598 16,536,520 17,871,386	ect to tax At marginal rate (16) 112,494,008 5,457,488 2,565,886 2,5693,123 12,023,376 12,610,348 13,168,835 12,002,708 11,759,846 6,950,476 10,475,125 5,749,721 2,771,932 3,450,992 1,137,855 1,501,167	Tax gen At all rates (17) 190,925,641 359,261 1,177,608 5,637,885 11,116,225 17,434,926 21,963,694 25,648,007 21,053,442 24,400,459 15,468,462 2,596,060 12,723,719 6,713,815 8,004,345	At marginal rate (18) 36,371,915 359,224 430,900 2,164,208 2,648,173 3,160,520 3,360,758 — 3,763,151 — 2,571,676 4,504,304 — 2,817,363 1,385,966 1,863,536 671,335 960,747 426,305	Total (19) 185,521,405 15,115 243,719 1,055,622 5,359,402 10,758,498 16,944,653 21,460,979 — 25,081,205 — 20,687,542 — 23,912,255 — 15,024,985 2,998,683 12,291,433 — 6,494,461 7,738,134	As a percording and a p	ent of - Inco subject	10 tax 1) 20.7 20.7 20.8 20.7 12.7 14.9 19.1 19.1 21.5 22.8 29.3 37.1 34.5 39.3 43.3	Number of returns (22) 43,587,491 43,587,491 40,776,558 38,337,362 35,789,092 30,271,375 24,237,593 17,934,821 12,250,643 — 12,250,643 — 4,412,090 — 1,974,416 407,164 729,626 — 296,756	ich tax was composite to tax was composite taxed at rate (23) 893,947,925 144,037,133 83,074,934 777,850,216 142,190,288 111,984,479 88,495,084 65,905,537 — 50,940,965 — 30,334,553 — 31,403,934 — 19,663,577 21,464,121 8,807,047 — 3,888,314 4,356,585	Income tax generated (24) 190,769,880 11,630,409 12,456,035 25,594,252 23,516,741 21,238,820 18,453,550

Table 2. — Income Subject to Tax and Tax, Classified by Both the Marginal Rate and Each Rate at which Tax was Computed—Continued
[All floures are estimates based on samples—money amounts are in thousands of dollars]

All figures are estimates based on samples—money amounts are in thousand	of dollars]											
			Classif	ied by the highest		eparate returns of the which tax was com		es			assified by each ra	
Tax rate classes			Income sub	ject to tax	Tax generated		Income tax after credit		lits			
	Number of	Adjusted aross income		At marginal	At all	At marginal		As a perc	ent of —	Number of returns	Income taxed at rate	Income tax generated
	returns	gross income	At all rates rate		rates	rate	Total	Adjusted gross_income	Income subject to tax	retorns		at rate
	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)
All marginal rates	1,569,269	18,346,036	14,340,815	2,054,848	2,938,450	653,469	2,876,110	15.7	20.1	1,569,269	14,340,815	2,937,319
0 percent	177,456 108,625 134,522 252,241	460,766 483,338 663,308 1,741,528	157,337 244,224 440,005 1,262,550	157,337 59,628 70,416 304,304	8,338 30,921 134,209	8,348 11,267 54,775	8,067 30,281 131,012	1.7 4.6 7.5	3.3 6.9 10.4	1,569,269 1,391,813 1,283,188 1,148,666	2,519,545 1,406,975 1,276,516 2,231,618	196,976 204,243 401,691
21 percent	158,427	1,461,310	1,101,100	158,856	144,375	33,360	141,218	9.7	12.8	896,425	1,671,752	351,068
22 percent	154,054	1,723,979	1,396,424	165,687	214,306	39,765	211,828	12.3	15.2	737,998	1,391,970	334,073
26 percent	149,550	2,045,377	1.668.945	158,533	289,137	44,389	287,287	14.0	17.2	583,944	1,114,200	311,976
30 percent.	_	_	_{	_	_	-:	_:	_			-	_
31 percent	151,706	2.506.065	2.036,978	171,343	396,661	54.830	393.447	15.7	19.3	434,394	920,466	294.549
32 percent	151,700	2,300,003	2,030,576	- 17.1,0-10	-	-		_	-	_	-	
36 percent	— 124,247	2,422,906	2,048,336	— 191,010	456,161	70,674	454,479	18.8	22.2	282,688	610,879	226,025
39 percent	Ξ		_'		_		_	_] =	=	_	=
42 percent	96,548	2,274,094	1,899,022	200,135	480,408	86,058	471,938	20.8	24.9	158,441	528,168	227,112
44 percent	_	_	_	_	_] _	_	_	_	_		_
49 percent	47,295	1,475,712	1,229,834	146,823	372,811	71,944	370,007	25.1	30.1	61,893	250,469	122,730
50 percent maximum rate	10,486	442,260	373,477	59,012	135,405	31,867	125,799	28.4	33.7	14,598	111,646	60,289
59 percent.	1.849	109,151	89,204	10,088	37,033	5,952	35,533	32.6	39.8	4,112	37,018	21,840
69 percent.	677	59,304	48.655	11.623	23,532	· –	21,066	35.5	43.3	2,263		
68 percent	609 977	71,938, 405.000	61,109 283,615	11,658 178,394	32,733 182,419	7,928	30,897	42.9	50.6	1,586	37,549	
70 percent	317	400,000	200,010	170,004	102,410	12-1,010		تنصصا				عنتسد

						Returns of head	s of households					
			Classi	ied by the highest	marginal rate at w	hich tax was com	puted				assified by each ra nich tax was comp	
Tax rate classes			Income subject to tax		Tax generated		Inc	ome tax after cred	lits		[
	Number of	Adjusted					-	As a perc	ent of —	Number of	Income taxed	Income tax generated
	returns	gross income	At all rates	At marginal rate	At all rates	At marginal rate	Totai	Adjusted gross income	Income subject to tax	returns	at rate	at rate
	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)
All marginal rates	6,928,550	86,490,890	63,169,721	9,771,105	10,111,952	2,172,820	9,408,129	10.9	14.9	6,928,550	63,180,957	10,120,484
0 percent 14 percent. 16 percent. 18 percent. 19 percent.	986,261 1,003,269 1,017,215 1,007,358	4,161,216 6,401,960 8,477,601 10,642,986	1,227,755 3,353,102 5,512,755 7,629,313	1,227,755 1,046,122 1,037,431 1,082,177	146,646 464,702 829,500	146,457 165,989 194,792	21,044 241,679 736,598	0.3 2.9 6.9	0.6 4.4 9.7		14,890,273 11,418,064 9,273,221 7,493,961	1,598,529 1,483,715 1,348,913
21 percent 22 percent 24 percent 26 percent 28 percent 29 percent 20 percent	1,105,044 714,319 463,590	14,656,706 11,967,074 9,443,018		1,620,192 1,058,967 689,766	1,489,946 1,473,245 1,327,245	356,442 254,152 179,339	1,416,997 1,434,472 1,294,562	9.7 12.0 13.7	12.6 15.1 16.9	2,914,447 1,809,403 1,095,084	7,229,341 4,563,236 2,710,547	1,590,455 1,095,177 704,742
30 percent. 31 percent. 32 percent. 34 percent. 36 percent.	363,388 — — 144,627	8,912,045 — 4,445,050	7,377,393 — 3,723,662	763,942 — 325,459	1,438,902 — 833,708	236,822 — 117,165	1,410,870 — — 825,035	15.8 — — 18.6	19.1 — — 22.2	631,494 — — 268,106	2,184,904 — — 979,898	677,320 —
37 percent. 39 percent. 42 percent. 43 percent. 43 percent.	50,018	1,900,892	1,542,680 —	102,164 —	385,969 —	42,909 	379,744 —	20.0	24.6 —	123,479 —	491,508	206,433
46 percent. 49 percent 50 percent maximum rate	40,461 — 4,254	1,900,029 428,035		183,520 — 154,603	451,995 136,857	84,419 77,301	442,308 109,787	23.3 25.6	28.3 31.8	12,934	533,320 	245,327
54 percent	15,027	965,010	767,715	77,627	261,110	· –	-	26.4 — 30.9	33.2	(_	108,450 — 72,684
59 percent. 63 percent. 64 percent.	6,801 2,609	l '-	242,719	22,470	188,134 107,170	_	100,768	32.8	41.5	4,812	73,202	46,117
68 percent. 70 percent.	2,340 1,969	384,921 903,971	305,202 739,075	31,430 314,290	146,482 430,341	21,372 220,003		36.2 46.1	45.6 56.4	3,853 1,969	107,063 314,290	72,803 220,003

Footnote(s) at end of table.

Table 2.— Income Subject to Tax and Tax, Classified by Both the Marginal Rate and Each Rate at which Tax was Computed—Continued [All figures are estimates based on samples—money amounts are in thousands of dollars]

All figures are estimates based on samples—money amounts are in thousand	s of dollars]											
			Classit	ied by the highest	marginal rate at	Returns of si which tax was com			Classified by each rate at which tax was computed			ite uted
Tax rate classes			Income subject to tax		Tax generated		Income tax after cre		ts			
	Number of	Adjusted		At marginal	At all	At marginal rate	Total	As a perce	ent of —	Number of	Income taxed	Income ta
	returns	gross income	ross income At all rates	rate	rates			Adjusted gross income	Income subject to tax	returns	at rate	at rate
	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)	(57)	(58)	(59)	(60)
All marginal rates	36,019,386	357,025,060	299,865,273	43,102,057	51,914,928	10,115,847	51,265,649	14.4	17.1	36,019,386	299,865,273	51,912,4
percent 4 percent 6 percent. 8 percent. 9 percent.	8,009,325 3,440,542 2,613,978 4,658,766 3,735,714	18,037,969 13,628,455 13,343,878 31,140,491 32,925,711	8,989,040 9,720,048 10,153,103 25,267,808 27,946,654	8,989,040 1,808,358 1,267,647 4,771,780 3,666,928	254,505 604,811 2,322,886 3,280,700	253,170 202,824 858,921 696,716	249,532 589,685 2,282,450 3,257,092	1.8 4.4 7.3 9.9	2.6 5.8 9.0 11.7	24,569,519	28,834,829 23,223,188 41,095,008	4,036,8 3,715,7 7,397,1 5,849,8
percent	3,563,757	39,093,271	34,102,552	3,814,978	4,621,198	801,145	4,567,286	11.7	13.4	13,561,061	26,808,777	5,629.
percent. percent. percent. percent.	2,550,592 1,950,944	33,886,728 30,351,170	30,104,547 27,156,209	2,561,385 1,989,912	4,580,744 4,535,098	614,732 517,377	4,551,016 4,489,219	13.4 14.8	15.1 16.5	9,997,304 7,446,712	18,199,480 13,531,025	4,367,6 3,518,0
percent percent	2,164,725 —	40,072,828	35,658,602 —	3,188,334	6,596,225	956,500	6,539,699	16.3	18.3	5,495,768	13,847,671	4,154.
percent percent percent	1,898,051	43,731,046	38,770,622 —	4,226,927	8,203,937	1,437,155 —	8,147,787 —	18.6	21.0	3,331,043	11,821,785	4,019
percent. percent.	723,766	21,179,197 —	18,635,220	1,626,961	4,519,052	634,515 —	4,464,505 —	21.1	24.0	1,432,992	5,385,859	2,100
percent. percent.	301,383	10,679,105	9,330,108	650,554	2,527,031	286,244	2,483,850	23.3	26.6	709,226	2,812,122	1,237
percent percent maximum rate	182,236 14,056	7,966,100 1,209,762	6,733,826 1,009,334	519,790 426,010	2,034,379 401,351	254,697 213,005	2,002,439 380,964	25.1 31.5	29.7 37.7	407,843 47,916		1,072, 962,
percent	107,316	6,057,599	5,083,934	597,268	1,782,742	328,497	1,749,102	28.9	34.4	185,596	1,657,417	911.
percent.	59,692	4,745,297	3,917,505	475,392	1,620,029	299,497	1,580,489	33.3	40.3	94,808	1,346,159	848,
3 percent. Dercent.	21,262 23,281	2,363,543 6,612,910	1,962,447 5,323,714	185,206 2,335,586	920,592 3,109,646	125,940 1,634,910	904,452	38.3 45.8	46.1 56.8	39,920 23,281	670,233 2,335,586	455,

⁽⁾ Less than 0.05 percent.
Estimate should be used with caution because of the small number of sample returns on which it is based.
NOTE: Detail may not add to total because of rounding.